

The Impact of Corporate Governance on Integrated Reporting Quality of the Listed Companies in the Colombo Stock Exchange

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Abstract

Integrated reporting and sustainability reporting are the new themes in corporate reporting in the Sri Lankan context. However, listed companies in Colombo Stock Exchange are trying to follow this modern reporting trend when preparing annual corporate reports. As a result, decision-makers such as shareholders, creditors, and investors' information asymmetry could be reduced. Therefore, listed companies were able to create shareholders' value for an interested party for the entity. So, demand for integrated reporting is being increased. The Institute of Chartered Accountants of Sri Lanka implemented this modern corporate reporting approach in Sri Lanka in 2015. So, this study aims to identify the factors which affect for increasing level of integrated reporting of listed companies in the Colombo Stock Exchange. The sample consists of 76 companies listed on the Colombo stock exchange during the period of the year 2016-2020. Accordingly, the research is based on a quantitative methodology. Data were collected on secondary data collection method and gathered data from the listed companies in Colombo Stock Exchange that practice integrated reporting. This research aims to find out the extent to which corporate governance affects the quality of integrated reporting companies listed on the Colombo stock exchange.

Key words: *Integrated Reporting, Corporate Governance*